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**STATE BOARD OF EQUALIZATION**

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April 10, 1953

Dear Mr.

We have received and reviewed the audit report proposing additional sales tax in the amount \$64.37 for the period from January 1, 1950, to September 30, 1952. you discussed this audit with me on February 24, 1953, and questioned the application of the tax to your charges for reconditioning saw blades.

Accordingly to the audit report, the customer does not receive from you the identical blades that he delivered to you for reconditioning. Accordingly, under the last paragraph of Sales and Use Tax Ruling 26 (copy enclosed) your charges are subject to tax.

A notice of a determination will be levied based upon the audit report. You may file a petition for redetermination within thirty days from the date the notice was mailed which would appear on the face of the notice. You may request a hearing before a hearing officer or before the Board.

Yours very truly,

E. H. Stetson  
Tax Counsel

EHS:ja

cc: Stockton - Auditing